

I can't tell you right now for the record that, yes, I would be willing to take \$18 million out of the surcharge and pile it up on a superbracket in the income tax. I would be willing to look at a number of alternatives, that would not be my first. And, clearly, it is more on the side of, you know, the philosophical argument that I want to keep the tax in the corporate world as opposed to the individual world. It is not that I am opposed to a superbracket at all.

SENATOR SCHELLPEPER: Thank you. Well, if we are going to take this off, like I said, we need to consider some type of the top income or corporation tax. It can't all be on the surcharge. I think that \$55 million currently is way too high for the income tax...or the surcharge. We need to consider these other alternatives as part of the overall plan. I still like...

SPEAKER BAACK: One minute.

SENATOR SCHELLPEPER: ...having this amendment on, because I think it gives a bargaining tool, something that we can use to bargain with to try to get the administration and everybody else to come together. I think that the amendment yesterday that we put on did do that. I think it brought us something that had to be out there. We had to discuss it sometime, and we have, but I think it needs to be part of the overall picture when we are looking at solving this problem. It has to include maybe not sales, but it has to have the income tax in there somehow, of some form, in that top bracket because you are talking about some people in that top bracket that are going to be...that need to be paying some tax that won't be paying because of personal property tax. It is going to make them into a higher bracket, and there needs to be some tax generated there. With a surtax at 2 percent, like it is in the Lamb amendment, it is too high for rural Nebraska. It is putting too much of a burden on rural areas, on farmers, on small business. We need to get more, to spread it out more, and that is why I was attempting to do this with the sales and the income tax.

SPEAKER BAACK: Time.

SENATOR SCHELLPEPER: So I think, if we are going to do that, let's try...let's either keep it on or, otherwise, consider these other alternatives. Thank you.

SPEAKER BAACK: Senator Lynch. I still don't see Senator Lynch.